IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18208 of 2022

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Prem Motors a partnership firm having its office at Opposite Loyala High School, Kurji, Patna Bihar through its partner Aditya Kumar (Male, aged about 32 years) son of Shri Sanjay Kumar Singh resident of Daldali Road, Shiv Mandir, Gola Raod, Danapur Cantt, Danapur, Patna, Bihar- 801503.

... ... Petitioner/s

Versus

1. State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Taxes, Patna Central Circle, Government of Bihar, Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate
For the Respondent/s : Mr. Vivek Prasad, GP 7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 10-01-2023

Petitioner has prayed for the following relief(s):-

i) The Show cause Notice dated 05.01.2022 vide Reference No: ZA100122007062R (as contained in Annexure-1) in form of REG-31 issued by the Respondent No.-3 for Cancellation of GST Registration be quashed.

ii) The Ex parte order For Cancellation of GST Registration dated 09.02.2022 Vide Reference No: ZA100222020032V (as

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contained in Annexure-2) in form of REG-19 passed by the Respondent No-3 Cancelling GST registration of the Petitioner without providing sufficient opportunity in violation of principles of natural justice be quashed.

iii) For directing the respondents to restore the GST Registration of the Petitioner with immediate effect as the Petitioner is ready to furnish the returns of earlier months which he is unable to furnish due to cancellation his GST Registration.

Shri Bijay Kumar Gupta, learned counsel for the petitioner, states that petitioner is ready and willing to complete the formalities for restoration of the registration as a dealer under Goods and Service Tax Act, 2017.

Let the petitioner file such an application before the competent authority. Upon receipt thereof, the competent authority shall immediately, and not later than four weeks thereafter, pass appropriate orders in accordance with law.

Petitioner undertakes to pay all dues/taxes within a period of four weeks from the date of such decision.

Needless to add, the issue of limitation shall not be allowed to come in the way of consideration on merits of such an application.

Petition is disposed of in the aforesaid terms.

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Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Prakash/Sujit

AFR/NAFR	
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Uploading Date	
Transmission Date	

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